



## **State of Tennessee**

**Justin P. Wilson, State Comptroller**

For Immediate Release: June 4, 2013

### **Court Fees Stolen from Polk County Circuit and General Sessions Court Clerk's Office**

More than \$2,700 in court fees was stolen from the Polk County Circuit and General Sessions Court Clerk's Office last year, according to a report released today by the state Comptroller's office.

The investigation was conducted by the Comptroller's Division of Investigations in coordination with the Polk County Sheriff's Department for the period that covered the 2012 calendar year.

- Investigators determined some customers had paid fees to the clerk's office and received receipts. However, those receipts had been subsequently voided and no money corresponding with those receipts had been deposited into the court's bank account. This accounted for \$1,322.78 of the stolen funds.
- Investigators determined that at least \$1,379.50 in fee collections was eliminated from the records without explanation or documentation. Investigators concluded that these fee collections were also stolen.
- Multiple employees were using the same cash drawer, which can make it more difficult to determine accountability in cases of theft or missing funds.

Investigators traced the transactions to the computer login of a deputy court clerk, who is no longer an employee of the office. Investigators also discovered that the same deputy court clerk had provided false documents to a client and voided transactions after receiving payments.

"Just like tax revenues, fines and fees collected by courts are public money," said Comptroller Justin P. Wilson. "It is important to guard against fraud, waste and abuse of these funds. I commend our investigators and those from the Polk County Sheriff's Department for their good work on this case."

The findings of the investigation have been reviewed with the local district attorney's office.

To view the full report online, go to: <http://www.comptroller.tn.gov/ia/>

-30-

Media contact: Blake Fontenay, Communications Director, (615) 253-2668 or  
[blake.fontenay@tn.gov](mailto:blake.fontenay@tn.gov)

[Tennessee Comptroller of the Treasury](#)  
State Capitol Nashville, TN 37243  
Phone: (615) 741-2501  
Email: [comptroller.web@cot.tn.gov](mailto:comptroller.web@cot.tn.gov)